

March 4, 2022

Smital Shah
Chief Business and Financial Officer
ProQR Therapeutics N.V.
Zernikedreef 9
2333 CK Leiden
The Netherlands

N.V.

Statement on Form F-3

Re: ProQR Therapeutics

Registration

Filed March 1, 2022

File No. 333-263166

Dear Ms. Shah:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Michael

Davis at 202-551-4385 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

James Xu, Esq.